



**U.S. Department of
Transportation**

Office of the Secretary
of Transportation

Memorandum

Action: 1996 DAFIS Fiscal Year-End Closing Instructions

Date: July 30, 1996

From: Eileen T. Powell
Director of Financial Management

To: See Distribution List

Attached is a copy of the 1996 Fiscal Year End (FYE) closing instructions for the Departmental Accounting and Financial Information System (DAFIS). These instructions contain a combination of automated and manual procedures that must be precisely followed to ensure a successful close out, minimum downtime, timely reports and an early start on Fiscal Year 1997 processing.

New information, key dates, and changes for 1996 FYE closing are furnished in Section I. Information that applies to specific Operating Administrations (OAs) is identified in the margin at the beginning of each paragraph item. Information intended for use by all OAs does not contain an individual agency reference in the margin.

If you have any questions or concerns regarding the closing instructions, please call Evelyn Brown of my staff at (202) 366-6100.

Attachment

81396

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FISCAL YEAREND CLOSING INFORMATION INDEX

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SECTION I. NEW INFORMATION, KEY DATES, AND CHANGES FOR FY96

A. The planned DAFIS users' availability schedule is as follows:

September 14	Available normal hours (7:00 am to 7:30 pm CDT)
September 16-20	Available normal hours (7:00 am to 7:30 pm CDT)
September 21-22	DAFIS not available - Processing pay period 20 bi-weekly payroll
September 23-28	Available normal hours (7:00 am to 7:30 pm CDT)
September 30	Available normal hours (7:00 am to 7:30 pm CDT)
October 1-5	Grace Period--Available normal hours (7:00 am to 7:30 pm CDT)
October 7 - 12, 15 - 16	VEM Available during Yearend (Monday - Saturday, 5:00 am to midnight CDT)
October 17	DAFIS online after Yearend

B. **FSM DOWNLOAD DATES.** The DAFIS download file is available as shown below. Please pay particular attention to the specific dates and times that the pre- versus post-close data is available from the DAFIS download file. The DAFIS pre-close data must be downloaded to FSM prior to October 21 at 11 A.M. CDT although no FSM processing may be done until after the pre-close data on the DAFIS download file is replaced with the post-close data and that data is then downloaded to FSM.

Dates & Times	DAFIS Download File Data Available
October 15 through October 21 at 11 A.M. CDT	Pre-close
October 21 at 1 P.M. CDT through October 31	Post-close

- C. **CANCELED APPROPRIATIONS** - This Yearend DAFIS will purge canceled appropriations for FY91 from these files: ODF, IDF, FSF, ACF, GLF, ARF and Document Suspense file. The purge runs during Yearend conversion after rolling the files and running the Post Closing Trial Balance. Each agency receives purge reports of all the records purged from each file. **Agencies must review the accounts before the COB September 25 and make deobligations and any reclassifications necessary. Use PYR-FLAG = N when deobligating to return the funds to 46AX. DAFIS closing entries will close 46AX to 49XA and 49XA to 43CA.** Strict Adherence to the September 25 cutoff is required to keep all transactions effecting cash from reporting to Treasury later than September 30.

Selection criteria for the purge of canceled appropriations (Current FY minus five, FY96 - 5 = FY91) is:

- 1) 1st Position of Appropriation = 1
- 2) TREASURY-YEAR on R07 equals = 1
- 3) EXPIRED-FLAG on R07 is 'E'.

Agencies may exclude appropriations from purging by changing the TREASURY-YEAR on R07 to 'X'.

- D. Cash cut-off procedures for FY-96 : No cash disbursements will process during the time the system is down for Yearend processing. On October 5 DAFIS extracts payments that fall due to vendors during Yearend (October 5 through 16) from the Warehouse and Batch Control Files and pays the extracted payments. DAFIS assigns a REASON CODE of 'M' to the above payments. (See Section V, Cash Cut-off)
- E. Yearend decommitments for this year will not run until after COB October 5. Transmit of decommitment data strings will only go to those agencies that have previously requested them.

FHWA F. **FHWA** must transmit the T-17 table data by COB October 5.

VNTSC G. **VNTSC** must send the ODF Open/Close/Set to purge (DF910) transmit no later than COB October 9.

- H. The monthly Accounts Receivable purge process will not run for the month of September. However, it will resume its monthly process after the October monthly close.
- I. This year Grace period Logic for the ODF-Change-Process has changed. During grace period, the ODF-Change-Process now adjusts Accounting Classification Structure of documents with the FY = 96 or older.. DAFIS assigns a September Batch-ID and updates the September files only. During Grace period the ODF-Change-Process rejects documents with the New FY = 97.

- J. For reports dependent on the DAFIS daily data string (i.e. **OST's** FAM, **VNTSC's** FSOP, etc.), keep in mind that during the Grace Period both September and October transactions process in DAFIS. The daily data string during Grace Period contains only September transactions. October transactions accumulate and transmit just before the system comes back up on **October 17**.
- K. The Recurring Charge accruals for document type 40 will run on **October 24**. On **October 25** the users may initiate automated disbursement process after ensuring the accrual batches processed cleanly. **The RT2 table must be loaded with the proper accounting class or October generated accrual and payment batches will not process correctly.** (See Section X. Recurring Charges Yearend)
- L. The September Billing Proof List will run after the system comes down on October 5. Billing Preview is from **October 17 through 24**. September bills will run the night of **October 24**.
- M. FY 96 Yearend process contains a split pay period. Part of pay period 22 is in FY-96 (September 29 - 30) and part is FY-97 (October 1 - 12) (See Section VIII. Payroll - Yearend October).
- N. Clear Accounts 3610 (36AX) and 3620 (36BX). General ledger accounts 3610 (36AX) and 3620 (36BX) were deleted from the U.S. Government Standard General Ledger chart of accounts in 1994 as a result of the new accounting procedures for Miscellaneous Receipts of the Treasury. If adjustments were not submitted to DAFIS yet to clear these accounts, please submit them now.
- O. New or changed Yearend closing entries have an asterisk (*) at the beginning of their explanation in Section XII, Fiscal Yearend Closing Entries.

SECTION II. CALENDAR OF EVENTS

A. Prior to the End of September.

1. Region 9: Enter new appropriation code limitations on Tables R07 (Approp/Lim), RT1 (RGN/Approp/Lim/AFC) and R06 (Approp/PE) by September 9. For **USCG, MARAD, and FTA** enter new data not generated by DAFIS roll on September 20. (No appropriation codes are deleted.) Region 9, for all agencies: Enter appropriation code 741.0__ for imprest fund cashier advances.
2. Produce RIS-NO: I-H series reports on September 9, 16, 23 and 30.
3. **FAA's** F&E cost accounting regions should obtain F&E Rollup requests from Airway Facilities divisions. The last F&E Job Rollup for FY 1996 will process on the weekend of September 14. Capitalize all jobs with appropriation code 182 by September 30. (See Section XI. FAA only - F&E Job Number Rollup)
4. Recommend that no IOTV's be initiated after September 14 and that acceptance of IOTV's be complete by September 20. AMZ-200 will inquire the IOTV suspense files for all RGN/DIST on September 30 and rejects those not accepted. DAFIS will not process IOTV's (Format 6 and 7 batches) after COB September 30.
5. On September 23, run Rocky Mountain Bank Credit Card's September business cycle (August 20 through September 19 business).
6. **FAA's** Depot material cut-off for interoffice transfers is September 20.
7. Each Region/District must enter new appropriation codes on Table RT2 (RGN-APPROP-ALLOT-IND-PE-CC-MAJ) by September 20. (No appropriation codes are deleted.)

8. When the last payroll payment processes on [September 21](#), DAFIS establishes a payroll accrual from September 15 to the end of the month excluding Saturdays. The following Object Classes are not accrued for:

Object Class

1112	Terminal Leave Payments
115L	Pay Demonstration
1152	Holiday Pay
115H	Cash Award - special
115D	Cash Award - wage grd
115F	Cash Award - pmrs
115G	Cash Award - ses
115E	Cash Award - pms
115Z	Interest on Back Pay
1319	Voluntary Separation Incentive Pay
115Q	Interim Incentive Pay

Also manual accruals will be required for Home Leave, Compensatory Time, Credit Hours, Military Leave, and Associated benefits for all categories of leave. Specific instructions will be provided in the GUIDANCE FOR DOT FINANCIAL STATEMENTS for FY 1996. (See Section IV. Manual Preclosing Adjustments and Section VIII. Payroll - Yearend October)

FTA
MARAD
USCG

9. At COB September 20 run DF564 to roll RT1 and RT2 for MARAD; RT1, R07, and T12 for FTA; and RT1, RT2, R06, and R07 for USCG.

FAA

10. **FAA's** Region 1A must complete receipt of all labor distribution information from AMIS and Production Control by [September 26](#) deadline date. (See Section VIII. Payroll - Yearend October)

USCG

11. **USCG's** de-obligation program will run the night of [September 20](#).
12. Cut off payments in foreign currency early enough for Treasury to process before [September 30](#).
13. **The Security Officer must designate individuals who will enter September corrections and adjustments after production of a "Preliminary" Trial Balance. The Security Officer must enter those designated individuals on Table C02 by [September 30](#). (Section VI, Paragraph 3).**
14. Complete manual preclosing adjustments by [September 30](#) or as otherwise indicated in Section IV.

15. Once all processing finishes on the [last workday in September](#), inquire general ledger accounts 14AC and 14AD for all applicable appropriations. Then, balance travel and salary advance reports to GL. (See Section VII.)

FAA

16. **FAA (AMZ-100)** must coordinate Fedstrip/Milstrip cut-off for FAA Depot during the last full weekend of September. Make sure all dailies (F/M, NS) process for the month of September by [September 30](#) in DAFIS.

FAA

17. **FAA (ABA-310)** must enter revenue earned on investment from Aviation Insurance Revolving Fund (Approp/Lim X209) with T/C 750 before [September 30](#). Set the inactive flag to delete the Accounts Receivable Master record. Then, the Master record will purge during the next ARF purge process at the end of October.

FAA

18. **FAA** must add new F&E job numbers required for October processing (no old jobs will be deleted) to Accounts Receivable Master File and/or 1680-Master by [September 30](#).
19. Begin preliminary work required to validate obligations and complete by the time the "Preliminary" Trial Balance is produced ([October 3](#)).

FAA

20. **FAA** must check status codes for all F&E jobs in expired appropriations. (Jobs in expired appropriations should not have status codes of 1 or 2, indicating an active job or a reserved job, respectively. DAFIS will not change status codes for expired appropriations 682, 682A or 682P. See sub-paragraph E. 2. below.)

FAA

21. **FAA's** Region 9 must enter Expired Flag "E" on R07 for expiring grants in appropriation 69X8106 as well as for those non-expiring grants in which allotments need to be withdrawn to the National Office.
22. Region 9, for all agencies: Set the expired flag on Transfer Appropriations, fund type 9, as needed.
23. Must complete last minute replenishment of petty cash or accrual of petty cash receipts on last workday in September.
24. Input receipt data (receiving reports and contracting officers' acceptance) must be on a timely basis to reflect accurate accounts payable and accrued liabilities for validation of obligations.
25. Notify all locally interfaced systems and local organizations of the new FY-97 appropriations.

26. Clear Accounts 3610 (36AX) and 3620 (36BX). General ledger accounts 3610 (36AX) and 3620 (36BX) were deleted from the U.S. Government Standard General Ledger chart of accounts in 1994 as a result of the new accounting procedures for Miscellaneous Receipts of the Treasury. If adjustments were not submitted to DAFIS yet to clear these accounts, please submit them now.

B. After the System Comes Down on September 30.

1. The fiscal year (FY) of the DOC-ID on all Recurring Charge Master records is changed to the new FY for all annual appropriations. Also, all annual appropriations are incremented by 1. Establish active contracts and any accrual records that need to reflect prior year business on the Recurring Charge History File before this date. **FAA** leases with F&E appropriations with a program element 4A1200 are changed to program element 4A0200, the appropriation incremented by 1, and the 8th position of system data incremented by 1. Once the Accounting in the Recurring Charge Module rolls to the new fiscal year, Recurring charge Changes can not be made to prior years adjustments. (See Section X. Recurring Charges Yearend)
2. No Format 06 or 07 batches can process until after Yearend.
3. No Format 14 batches with October dates process until after Yearend.
4. **FAA** may not process any new year (FY-97) grant transactions until the system comes back up after Yearend. (Section IX., Paragraph 2.)
5. DAFIS runs **FHWA** Management Overhead programs.

C. Yearend Grace Period, October 1-5 (Section VI.)

1. Users may enter both September and October business. (Section II, C. and Section VII) Any batches entered during the Grace Period must have the **CORRECT DATE** in the batch header to correspond to the FY the batch is to apply. (The Julian Date in the batch number controls which month a batch updates.) Process both September schedule and non-schedule batches for corrections, adjustments, and catch-up business as required during Grace Period. Process any October batches for new year business, including obligations and payments (schedule and non-schedule batches), as required during Grace Period.

2. Accounts Receivable transactions during Grace Period (Format 14 batches) can only have September dates in the batch ID. No October Format 14 batches allowed until after Yearend. This is necessary because the Accounts Receivable file does not have any New-Year (NY) fields to capture October business during Grace Period.
3. Users with generic interfaces for commitment, obligation or payment processing please note special requirements in Section III.
4. Receipt deadline for accrual of unvouchered travel expense for employees on annual orders or in continuous or frequent travel status is **October 5**.

OST

5. **OST's** WCF cost and billing processes for the month of September 1996 will run after the close of business **October 5**. Following the regular monthly processing of WCF for September DAFIS builds closing entries for the Docket Project and the 'DIMES' expense account.

FAA

6. **FAA** may input F&E Labor Distribution Reports (LDR) for the month of September through **October 3**. The F&E spread process for September will run after close of business October 3.

D. After the System Comes Down on October 3.

1. Produce a Preliminary Trial Balance.
2. Allow only those designated individuals on Table C02 to input September batches using system edits. (Section VI, Paragraph 3)

FWHA

3. DAFIS will run the **FWHA** Gross Administration Overhead programs. The September 1996 SF-224 Statement of Transactions must include Gross Administration EXPENDITURES.

E. Mechanized Processing at End of Grace Period, after COB October 5.

1. VEM will be available after the end of Grace Period during Yearend processing. This system will come down sporadically at unannounced times due to database maintenance and other Yearend processing requirements. However, a message is sent 30 minutes prior to VEM going offline.

FAA

2. **FAA** change to status 6, F&E Jobs with status codes 1 and 2, if the appropriation code (682, 682A or 682P) is expiring this year.
3. Mechanically set an Expired Flag on Table R07 for all expiring appropriations (Appropriation with the first position = 6, both annual and multi-year appropriations) except grants and transfer appropriations. (See Section II, A. Items 21 and 22)
4. Process mechanized closing entries for Regions, Districts, and National Ledger. (See Section XII. Fiscal Yearend Closing Entries.) The I-O Report does not show mechanized closing entries. DAFIS provides an audit record for RGN/DIST/NATL use.
5. Produce the Preclosing Trial Balance.
6. Produce all September monthly reports.
7. Transfer unobligated allotments for unexpired grants and transfer appropriations to Allotments Received on the ACF. (Unobligated allotments for all Coast Guard unexpired appropriations rolls to Allotments Received field on the ACF. The GL closing entries reflect this action.)
8. Produce the Post-closing Trial Balance.
9. Change the Date Table to October.
10. Purge canceled appropriations from DAFIS files (i.e., GLF, ACF, FSF, ODF, ARF and Document Suspense File).
11. Move imprest fund cashier advances to Approp/Lim 741_.0__ for all agencies.

Note: The criteria used in the Yearend program to roll imprest fund cashier advances impacts only document type 63 and approp *41_.
12. Run bi-weekly process (Payrol 1, AMIS and Production Control Cost spreads) which normally would have occurred from close of business in September until this time.
13. Generate batches to move Advances Received against Reimbursable Agreements with *01_.9 and *01_.8 in the Master Record to the current year's Operations Appropriation.
14. The DAFIS FSM download file is available as shown below. Please pay particular attention to the specific dates and times that the pre- versus post-close data is available from the DAFIS download file.

October 15 through October 21 at 11 A.M. CDT	Pre-close
October 21 at 1 P.M. CDT through October 31	Post-close

15. Generate batches that will "zero out" commitment amounts on the ODF for all expired appropriations. For **NHTSA**, **MARAD**, and **OST**, "zero out" all commitment amounts regardless of expired or not. For **VNTSC**, "zero out" all commitments except for Fund Source '4'.
16. Transfer Cash (G/L account 10AX) from the Regions/Districts to Region 9 for fund types 2, 3, 4, 5, 9, A, and W; except for all **VNTSC** funds, Imprest Funds (positions 2 & 3 of Approp Code equals '41') and **OST** WCF (AGY/RGN equals '6W').
17. Roll the results of current FY fund use amounts to Carry Forward (CFWD) in the FSF, ACF and GLF including expenditures. Reduce Plans on the FSF to equal Gross Obligations for **NHTSA**; and, Gross Commitments for **VNTSC**. **Roll CFWD plans to match CFWD obligations for the appropriate level of allocation/plans for FHWA. FHWA will receive a roll report before the fund use roll and after the allocation/plans roll.**

VNTSC
FHWA

18. Roll the Fiscal Year in the DOC-ID on the ODF, DOC-Suspense file and Warehouse file for **VNTSC**, DOC-TYPE not equal to 1-9 or 85, and for **FHWA**, DOC-TYPE equal to 26, 27, and 28 of unexpired multi-year appropriations or 26, 27, 28 and 63 of no-year appropriations, will be rolled to the current year after grace period, after all other Yearend processing is complete; but, before processing generic interface and bringing the system back up on **October 17**.

FHWA

19. A report is produced for **FHWA** before the FSF roll programs run during Yearend processing. After FHWA plans and allocations are rolled, they receive a second report for comparison purposes.

FAA

20. For **FAA**, DAFIS will change, as required, limitations for Fund Types A and 9 on the ODF. FAA Fund Type 9 limitation changes are from C to P. FAA Fund Type A limitation changes are from T to H, U to T, A to U, Y to X, P to Y (084), P to X (not 084), C to P, S to L, N to S, I to N, F to G, E to F, D to E, K to M, J to K, and R to J.

FAA

21. Change positions **11 and 12** in System Data on the ODF and FSF from 10, 20, 26, 30, 40, 50, 60, and 70 to 90, 91, 92, 93, 94, 95, 96, and 97, respectively, for AMIS job numbers in **FAA** expired appropriations.

FAA

22. **FAA** transfers cash balances for grants to appropriation code X81 for Region 9.

FWHA

24. Process **FWHA** Asset Account G/L Roll.
25. Generate batches for travel advances (Document Types 11, 12, and 13) in the Operations Appropriations (Fund Type 2). Also, generate batches for **FWHA** Contract Authority funds (Fund Type A) which have amounts in ADV-PAID. (The year in TRAVEL DATE for document type 13 will increment by 1 if the date is 0930. These batches will "zero-out" the old documents and move the balance to a new document with the FY-97 Appropriation code.)

Note: The criteria used in the Yearend program to roll travel advances impacts only document types 11, 12, and 13.

VNTSC

26. Purge **VNTSC** documents that DF910 marked to purge.

F. Resume Normal Operations, October 17.

SECTION III. GENERIC INTERFACES

The following information applies to all Generic Interfaces in the DAFIS system.

- A. 1996 PAYMENTS . The last transmission for interface payment batches recording FY-96 transactions will be on the next-to-last work day of the FY, October 4, 1996.

Transmissions received on October 4 process after normal end-of-day programs on the night of the fourth and the batches placed on the BCF before the system comes up for business on October 5. This allows OAs time to correct any errors and verify that the batches are all in status code 5 before COB October 5.

- B. FY 1996 COMMIT/OBLIG . Interface transmissions for FY96 commitment/obligation transactions may continue through October 4 but must use a September Julian date (e.g., 96274 or less) in the TRANSMISSION-NUM field in order to record FY96 business.
- C. NEW YEAR (NY) BUSINESS . Transmission, payment or commitment/obligation data for the NY (FY97) must use an October Julian date (i.e., 96275, 96276, 962776, 96278, or 96279) in the TRANSMISSION-NUM field. Cut-off for the last transmission for NY business is October 4.
- D. DAFIS is on-line on October 5 for correction of FY96 batches and for correction/preview of all NY interface batches.
- E. During the time DAFIS is off-line for end-of-year processing (COB October 5 through October 16), DAFIS still accepts interface batches, but they will not process until just before DAFIS comes on-line the morning of October 17.

SECTION IV. MANUAL PRECLOSING ADJUSTMENTS

OA's must review the following general ledger accounts and adjusting entries made where applicable. OA's must complete adjustments by COB October 5 *. Inquiry SUSP-1 will aid in researching the suspense accounts.

A. Clearing Accounts

14BA	Prepayments SIBAC/SLUC - Gov
19FC	Undistributed Foreign Disbursement Clearing Account
14BC	Prepayments SF-1081 Clearing Account
14AV	Advances - Clearing Gov
14BD	Prepayments SF-224 Clearing Account
14AW	Advances - Clearing Non-Gov

Cost out all possible charges and collections in accounts 14BA, 19FC, 14BC and 14BD. Transfer, as appropriate, charges and collections belonging to other accounting stations. The balance in account 14AV and 14AW must equal zero. If their balance does not equal zero, research and clear promptly. Use balances in accounts 14BA, 19FC, 14BC and 14BD to reduce statements of differences.

B. Undistributed

14AK	Undistributed Advances (Related to Transfers-In Only)
19FA	Undistributed Assets
19FH	Undistributed Expenditures (Related to Transfers-In Only)

Inquire these accounts and determine if any undistributed balances exist. Research any undistributed balances and take action to distribute the amounts to the proper accounts. Any undistributed amounts not identified for distribution require rejection action before September 30.

* Adjustments referenced in this section may not be all inclusive for all Agencies. Therefore, each individual Agency may wish to issue an Agency specific detailed version to provide more adequate guidance for their operational needs. Local management may desire also to establish intermediary deadlines for certain adjustments referenced in this section.

C. Non-Current Account Receivable/Allowances

Examine account receivable balances to determine amounts not due within 12 months. Reclassify any amounts not due within 12 months as non-current. Reclassify any allowance amounts for any non-current receivable also. Non-current accounts are as follows:

13EY	Accounts Receivable - Non-current
13GY	Allowance for Loss - Acct/Recv Unclassified - Non-current

See transaction codes 206, 210, 222, and 226 to reclassify to non-current as necessary.

D. Reserves and Allowances

13FY	Allowance for Uncollectible Accounts
13MY	Allowance for Uncollectible Loans

Examine balances and adjust as necessary. See Item C. above, to reclassify non-current allowances. Inquiry, GL-HELP1, will identify TC's to use for account 13MY. Use the Miscellaneous Accounts Receivable Screen to adjust account 13FY. Accounts receivable menu inquiry number 26 will list all bills in account 13FY.

E. Unapplied Deposits

24BC	Liability for Unapplied Collections
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Research and apply to proper account to the extent possible. If not identifiable, pay into Treasury receipt account before the fourth workday in October.

TC 165	24BC/10AX
TC 150	92AA/92AB (20x6133)

Note: For **USCG** Milstrip Interface, the payments normally wash in this account, 24BC. Review this account for any remaining balance and research to validate amounts.

F. Deferred Charges and Credits

14BY	Prepayments Unclassified - Non-Gov
23BX	Deferred Credits - Unclassified - Gov
23BY	Deferred Credits - Unclassified - Non-Gov

Examine amounts to determine if properly amortized. Clear the balances if the funding appropriation has expired.

TC 258

61AA	Operating Expense
14BY	Prepayments Unclassified
48AX	Undelivered Orders
49AX	Expended Appropriations

TC 181

23BX	Deferred Credits - Gov
59AX	Other Revenue - Unclassified Gov
23BY	Deferred Credits - Non-Gov
59AY	Other Revenue - Unclassified Non-Gov

G. Unobligated Allotment

46AY Unobligated Allotment - Subsequent Quarters

This account should have a zero balance as of July 1. If any balance remains, notify Region 9 by August 15.

H. Travel Expense Accruals

Review accruals previously recorded for travel estimates and make adjustments as necessary based on actual vouchers received during Grace Period or on more timely information provided by program manager.

I. Terminal Leave (Object Class 1112) and Awards (Object Class 115D-115H)

Since these Object Classes are not in bi-weekly payroll accrual process, record accruals manually for all unpaid terminal leave (employee retired before end of FY) and awards (effective before end of FY). NOTE: Manually reverse accrual in October batch.

J. Prior Year Obligations

48PY Downward adjustment of prior year obligations . For all accounts with prior year obligations validate the balance in the GL account. Use TC 804 to make adjustments to the account .

K. Unliquidated Obligations

48AC Undelivered Orders-PS&E (**FHWA** only)
48AX Undelivered Orders-Unclassified
48DL Undelivered Orders
48LA Undelivered Orders Loan Administration
48LS Undelivered Orders Loan Subsidy
21AA Accts Payable-Actual or Constructive Receipt-Gov
21AB Accts Payable-Actual or Constructive Receipt-Pub
21AF Accts Payable-Suspended Projects-Non Gov
21AX Accts Payable Unclassified-Gov
21AY Accts Payable Unclassified-Pub
21CY Contract/Grant Holdbacks
21DX Accrued Interest Payable-Gov
21DY Accrued Interest Payable-Pub
21ED Other Accrued Liabilities-Unbilled Programs Payable-
Constructive Receipt-Non Gov
21EK Other Accrued Liabilities-Program Vouchers-Deferred
Pending Susp Decision- Non Gov
21EX Other Accrued Liabilities-Unclassified-Gov
21EY Other Accrued Liabilities-Unclassified-Pub
21LA Accounts Payable-Administration-Gov
21LS Accounts Payable-Subsidy-Gov
21SG Accounts Payable-Administration- Non Gov
22AA Accrued Funded Payroll & Benefits-Civilian Pay-Pub
22AB Accrued Funded Payroll & Benefits-Military Pay-Pub
22AC Accrued Funded Payroll & Benefits-Employer's
Contribution-Gov
22AE Accrued Funded Payroll & Benefits-Annual Leave-Non Gov
22AF Accrued Funded Payroll & Benefits-Proj ect Leave-Non Gov
22BY Accrued Funded Payroll & Benefits-Coast Guard-Military
Leave
22XX Accrued Funded Payroll & Benefits-Coast Guard Jumps
Accrued Pay

Review the I-H series reports and manual files of unliquidated obligations and cancel the items not supported by the documentary evidence as required by P.L. 83-663, Sec. 1311.

L. Reimbursable Appropriations

42AA Anticipated Reimbursements

Withdraw unobligated allotment (46AX) for reimbursable appropriations back to 42AA [TC 043, 040 and 004 2 (i.e. status code 2)].

USCG

M. **USCG** Supply Fund Recovery

Analyze the following Coast Guard supply fund accounts and groups of accounts to determine if balances exist:

1. If balances exist, clear and reclassify to account 65WW for recovery from the OE appropriation (reclassify the amounts by using TC's 550, 582, 575, 599 and 554, respectively).

65AW Authorized Repair Expense

94AQ Discounts Earned (Taken) less:

94AW Discounts Earned Recovery SF

69AB Other Expenses Discounts Lost Cost Effective
less:

51CEOE Recovery-Cost Effective Disc Lost

61AC OE-Discounts Lost less:

51CF OE Recovery-Discounts Lost

61CD OE-Interest Penalties Expense less:

51CD OE Recovery-Interest Penalties Expense

2. For the balance in account 65WW after the reclassification accomplished in number 1 above, use TC 594 and TC 595 to complete the recovery from the OE appropriation prior to Yearend.

N. Anticipated Recovery of Prior Year Obligations

43AX - Anticipated Recovery of Prior Year Obligations.

To adjust preclosing balances For all expired Appropriations, close 43AX to 49XA (TC 387). For Multi-year and No-year Appropriations that have not expired, close 43AX to 44EX (TC 032, status code 2). Post closing entries will close 43AX if not manually preclosed.

O. Accrue Payroll Expenditures

DAFIS Payroll process does not accrue the items listed below. Use TC 072 to Establish Payroll accruals for any unpaid expenditures in fiscal year 1996 that will be paid

out in fiscal year 1997 and for overtime worked during pay period 21.

Object Class

1112	Terminal Leave Payments
115L	Pay Demonstration
1152	Holiday Pay
115H	Cash Award - special
115D	Cash Award - wage grd
115F	Cash Award - pmrs
115G	Cash Award - ses
115E	Cash Award - pms
115Z	Interest on Back Pay
1319	Voluntary Separation Incentive Pay
115Q	Interim Incentive Pay

Also manual accruals will be required for Home Leave, Compensatory Time, Credit Hours, Military Leave, and Associated benefits for all categories of leave. Specific instructions will be provided in the GUIDANCE FOR DOT FINANCIAL STATEMENTS for FY 1996.

SECTION V. CASH CUT-OFF

No restrictions apply for September batches for all schedule types input throughout Grace Period. The system will not produce September's SF-224 until after the system comes down after the last day of Grace Period. For those schedules confirmed at the time of entry (all types other than S, T, U, V and W), please use a batch date and effective date to match the month Treasury processed the document to minimize the Statement of Difference from the SF-224.

The cash disbursement process will not run while the system is down for Yearend processing. DAFIS will extract payments that fall due to vendors during Yearend (October 5 through 16) from the Warehouse and Batch Control Files. DAFIS transmits these payments to Treasury the evening Yearend processing begins (COB October 5) to avoid late penalties. Payments originally scheduled during yearend are assigned a REASON-CODE of 'M' when extracted and paid on October 5.

PLEASE NOTE: CANCELED APPROPRIATIONS . DAFIS will purge canceled appropriations (FY91) from the ODF, IDF, FSF, ACF, GLF, ARF and Document Suspense File. The purge runs during Yearend conversion after rolling the files and running the Post Closing Trial Balance. Each agency will receive reports of all the records purged from each file. **Agencies must review these accounts before COB September 25 and make deobligations and reclassifications as needed. Use PYR-FLAG = N when deobligating to return the funds to 46AX. DAFIS closing entries will close 46AX to 49XA and 49XA to 43CA. Selection criteria for the purge is appropriations with 1st position equal '1' (Current Fiscal Year minus five , FY96 - 5 = FY91); and TREASURY-YEAR on R07 equal to '1'; and EXPIRED-FLAG on R07 equal to 'E'. Agencies can exclude appropriations from purging by changing the TREASURY-YEAR on R07 to 'X'.**

SECTION VI. YEAREND GRACE PERIOD

During Grace Period, DAFIS handles transactions for both September and October. In order to accept both months' data, the edit tables must include both new year and old year appropriation codes. Since the expired flag is not set on Table R07 for expiring appropriations, care must be taken in selecting the Julian date of the batch ID and the FY in the document ID. This will prevent new FY transactions from being recorded against appropriations that expired in the old FY.

Any batches entered during the Grace Period must have the **CORRECT DATE** in the batch header to correspond to the FY of the batch it is to apply.

After producing the Preliminary Trial Balance, an edit will require all September adjustment batches be entered by designated individuals, which the Security Officer must add to the CO2 Table by September 30. This is to allow the region/districts to control any changes to the Trial Balance.

Posting data to the FSF, ACF and GLF is unique during Yearend Grace Period.

A. Posting to FSF and ACF is as follows:

1. September batches with "OLD" FY in DOC-ID are posted to September of Current Year (CY).
2. September batches with less than "OLD" FY in DOC-ID are posted to September of Prior Year (PY).
3. October batches with "NEW" FY in DOC-ID are posted to New Year Current Year (NY -CY).
4. October batches with less than "NEW" FY in DOC-ID are posted to New Year Prior Year (NY -PY).

B. Posting to the GL is as follows:

1. September batches are posted to September.
2. October batches are posted to month "13".

C. FSF, ACF, G/L Roll

After Grace Period, the amounts in the FSF and ACF are "rolled." Rolling amounts in FSF and ACF (in very general terms) will move CY and PY to CFWD. At the same time, NY-CY will move to October CY and NY-PY will move to October PY. The new beginning balance comes from the prior twelve months of entries on the GLF and the old FY beginning balance. On the GLF month 13 will move to month 1 (October). CFWD changes only at the beginning of a fiscal year and does not change again until the next fiscal year, just as the GLF beginning balance does not change. The ODF shows the summary of all actions for the document and details. Details are in chronological order processed to the file. No special posting occurs to ODF during Yearend Grace Period.

Validation of obligations should begin with the I-H series of reports (open document) at the end of August. DAFIS produces additional I-H series reports every weekend during September (except September 1). It balances to the applicable General Ledger accounts at that time as a supporting subsidiary record. The report represents your actual open documents as you have recorded the information. It is being produced at this point as a working tool to validate obligations and accuracy of recorded open documents. As adjustments and corrections to open documents for September and transactions for October affecting the ODF process, this subsidiary file continues to support the applicable General Ledger accounts including month "13." This very detailed explanation is provided because all reports taken from the ODF follow this same criteria. Reports from the ODF are internal reports and impact our internal operations only.

Yearend monthly reports that rely on data from the FSF, ACF and GLF will include information through September adjustments only. These are generally external and national reports. At the end of Grace Period, after acceptance of the Preclosing Trial Balance, DAFIS will go off-line until all year end processing is complete. The downtime may extend up to 10 days or more. You should attempt to have payments as up-to-date as possible. Emergency payments require manual schedules.

Standardized closing entries are system generated except for some withdrawal or restoration of Unobligated appropriation balances. Region 9 will input the required entries as prior year adjustment type entries throughout the year as required.

SECTION VII. TRAVEL ADVANCES & SALARY ADVANCES

A. Travel Advances

1. Inquire general ledger accounts 14AC/14AD for all applicable appropriations on the last workday in September, after all transactions have processed for the day (utilize the information from the inquiries for reconciliation/adjustment purposes to travel/salary/ODF reports produced at this time.) To reconcile to September 30 reports, perform general ledger inquiries after all processing is complete on September 30.
2. Continue to process during Yearend Grace Period whether September or October batches.
3. Travel advances roll as follows:
 - a. While the system is off-line, (after Yearend reports run) batches generate to "zero-out" travel advances in Document Types 11, 12 and 13 for expired annual appropriations.
 - b. Batches generated for the travel advances to re-establish a new DOC-ID with the current year appropriation. (Except for **FRA**).
 - c. The year in the travel date of document type 13 increment by 1, if month and day equal 0930 (The "old" documents remain on the ODF for six months before they purge.)

B. Salary Advances

Before the system comes back up on October 17, batches generate to move salary advances, GL acct 14AD, for employees transferring overseas (Document Type 19) to the new year Operations Appropriation.

SECTION VIII. PAYROLL - YEAREND OCTOBER

A. The circumstances involved with the accrual and payment of payroll this Yearend are as follows:

1. Pay period 20 (9/1 - 9/14) ends in September and is paid on 9/24/96.
2. Pay period 21 (9/15 - 09/28) ends in September and is paid to the old FY after Grace Period on 10/08/96.
3. Pay period 22 (9/29 - 10/12) is split between New and Old FY is paid after Grace Period on 10/22/96.
4. Pay Period 20 amounts are used to calculate the Yearend payroll accrual for the remaining unpaid days in September (15 to 30). This accrual is included in September reports. The following object classes are not accrued for by DAFIS:

Object Class

1112	Terminal Leave Payments
115L	Pay Demonstration
1152	Holiday Pay
115H	Cash Award - special
115D	Cash Award - wage grd
115F	Cash Award - pmrs
115G	Cash Award - ses
115E	Cash Award - pms
115Z	Interest on Back Pay
1319	Voluntary Separation Incentive Pay
115Q	Interim Incentive Pay

Also manual accruals will be required for Home Leave, Compensatory Time, Credit Hours, Military Leave, and Associated benefits for all categories of leave. Specific instructions will be provided in the GUIDANCE FOR DOT FINANCIAL STATEMENTS for FY 1996. (See Section IV. Manual Preclosing Adjustments)

- B. The Consolidated Uniform Payroll System (CUPS) will make payment on October 22 for pay period 22 in the "New" FY appropriation code. DAFIS converts the CUPS fund code for the split pay period (pay period 22) into the old FY fund code for the percentage of the pay period in the old FY. This year the percentage the old FY is 10%.
- C. The number of workdays in OLD and NEW years are calculated from information loaded by AMZ -200 on Record Type 2 of Table T -30. The percentage split is calculated on a 10 -day pay period, considering only Mondays through Fridays. The percentage split is calculated for base and premium pay, including Sunday pay (Object Class 115 3).

- D. For the split pay period, the fund code from CUPS is compared to the Table T -31 by reading the "NEW" codes until a match is found. The percentage split is then applied to the CUPS payment data to convert the applicable portion to the "OLD" FY fund code.
- E. Payroll accruals and reversals DAFIS generates use document type 71 and do not appear on the I-H series reports (ODF listing).

SECTION IX. APPROPRIATION CODES

The Calendar of Events (Section II., Item A.1.) indicates adding new Appropriation codes and limitations to R07 and related tables by September 9. New Appropriation codes and limitations in DAFIS signifies all Approp/Lim's required for use in the next FY that are not already on R07. Also involved are any new limitations for grants and transfer appropriations to signify "prior years", as needed, as well as Approp/Lim's for new annual and multi-year appropriations.

FAA

For **FAA** (Agency 1) during Yearend Grace Period, no new year grants or Transfer Appropriations can be entered in DAFIS. The problem is inability to distinguish between old and new year transactions by use of limitation. For instance, a new year "U" limitation would combine with an old year "U" on the FSF with no way to distinguish between the two. During Yearend Grace Period, all old year Approp/Lim's are valid during Yearend grace, including those appropriations which lapsed on September 30. All Approp/Lim's for new annual and multi-year appropriations may process during Grace Period for the new fiscal year.

After the Preclosing Trial Balance runs and the system goes off line to mass change and roll DAFIS files, the limitations for grants and transfer appropriations will roll and merge, as applicable. Delete any invalid Approp/Lim's for grants and Transfer Appropriations in the new year from tables R07 and R06 by Region 9 when the system comes on line.

SECTION X. RECURRING CHARGES YEAREND

A. COB September 30

The fiscal year (FY) of the DOC-ID on all Recurring Charge Master records is changed to the new FY for all annual appropriations. Also, all annual appropriations are incremented by 1. Establish active contracts and any accrual records that need to reflect prior year business on the Recurring Charge History File before this date. **FAA** leases with F&E appropriations with a program element 4A1200 are changed to program element 4A0200, the appropriation incremented by 1, and the 8th position of system data incremented by 1. **The RT2 table must be loaded with the proper accounting class or October generated accrual and payment batches will not process correctly .**

B. Grace Period Processing

During Grace Period, DAFIS allows upward or downward adjustments of recurring charge accruals. October batches can be any type of payments, including the generated disbursement payment.

C. October Processing

The Recurring Charge Master will need to have all new contracts added to the file before close of business October 5. The October accrual batches will generate on October 24. Initiate the automated disbursement on October 25 after verifying all accrual batches have processed.

SECTION XI. FAA ONLY - F&E JOB NUMBER ROLLUP

F&E Job Number Rollups have no Yearend impact. Nearly all F&E regions desire a "rollup" in September (based on August reports). A September Rollup is part of Yearend planning in an effort to schedule necessary activities around Yearend. For FY 96 the rollup will run on September 14.

Only jobs in expired appropriations may be rolled.

The 1680-master must contain any new rollup jobs. The "F&E Job Number Rollup" screen is option 4 on the "file maintenance" menu. Enter the five-digit "OLD" (from) and five-digit "NEW" (to) Job Number for each job. Rollup data entered remains in DAFIS until the process runs.

At the time of input, the following edits apply:

1. Each "OLD" and "NEW" entry must have a companion.
2. The Appropriation Code and Limitations on the 1680-Master for the "OLD" and "NEW" jobs must equal.
3. Cannot duplicate "OLD" (from) job number on the screen.
4. Cannot use the same job number for both "OLD" and "NEW."
5. 1680-Master must contain all job numbers used.
6. The fifth position of project number (project type) on 1680-Master for both jobs must equal 6 or 8 (fully capitalized).
7. All records on the FSF for the old job must be at the expended stage. (The totals for undelivered orders and accrued expenditures must equal zero.) This edit runs when the data is entered and again right before the roll is processed.

The "OLD" job data on the 1680-Master and on the FSF will merge into the "NEW" job data. The "OLD" job records are used to produce reports; 32-9F, 32-17F and 32-18F; with only the "OLD" jobs included. Then the "OLD" job records are deleted. Also, as the "OLD" job details move to the "NEW", the "0" cost class records change to Cost Asset Function (CAF) code 089 and all other Cost class records change to 090. These merge to 2 detail records for the "NEW" job. Only the approved estimates roll on the 1680-Master. Unfunded and Centrally funded material is deleted.

Capitalize all jobs with appropriation code 182 by September 30.

SECTION XII. FISCAL YEAREND CLOSING ENTRIES

NOTES TO GENERAL LEDGER CLOSING ENTRIES:

1. REF References to Line Number in Program That Closes These Accounts
2. SHADED New Account or Changes Since Prior Year (Explanation Column)
3. POS Position
4. NE Not Equal
5. R/F Reimbursement Flag
6. R Reimbursable
7. D Direct
8. E/F Expired Flag; Blank = Both Expired and Unexpired
9. STR LINE Straight Line

MECHANIZED REGIONAL CLOSING ENTRIES - BUDGETARY

REF	EXPLANATION	G/L ACCT	AGENCY	RGN CTR	FUND TYPE	LIM/AFC	R07		INITIAL		RGN CTR	NATIONAL CONCUR		STR LINE CONCUR	
							R/F	E/F	FROM	TO		FROM	TO	FROM	TO
14	CONTRACT LIQUIDATING AUTHORITY	41HB	ALL EX 1A, 1T, 1W	ALL EX 9	A				41HB	41HD	9	41HC	41HA		
14	CONTRACT LIQUIDATING AUTHORITY	41HB	ALL EX 1A, 1T, 1W	9	A	NE BLANKS			41HB	41HD	9	41HC	41HA		
86	REIMBURSEABLE UNFILLED ORDERS	42CT	ALL EX 2	ALL EX 9	234578RA	ALL	R/D		42CT	42BX					
135	REIMBURSEABLE UNFILLED ORDERS	42CT	2	ALL EX 9	2	ALL	D		42CT	42BX					
136	REIMBURSEABLE UNFILLED ORDERS	42CT	2	ALL EX 9	2	ALL	R	E	42CT	42BX					
87	REIMBURSEABLE UNFILLED ORDERS	42CW	EX 2	ALL EX 9	234578RA	ALL	D		42CW	42BX					
137	REIMBURSEABLE UNFILLED ORDERS	42CW	2	ALL EX 9	2	ALL	D		42CW	42BX					
138	REIMBURSEABLE UNFILLED ORDERS	42CW	2	ALL EX 9	2	ALL	R	E	42CW	42BX					
23	REIMBURSEMENTS EARNED	42EA	ALL	ALL EX 9	234578RA	ALL	R/D		42EA	42BX					
24	REIMBURSEMENTS EARNED	42EB	ALL	ALL EX 9	234578R	ALL	R/D		42EB	42BX					
85	REIMBURSEMENTS EARNED	42EY	ALL	ALL EX 9	234578RA	ALL	R/D		42EY	42BX					
21	FUNDS AVAIL INT DIS	45GC	1	9	234578BCDRL	AFC POS 1 NE 8,9,SPACE	D		45GC	44EX					
22	FUNDS AVAIL INT DIS	45GC	1	9	A	AFC POS 1 NE 8,9,SPACE	D	E	45GC	45HA	9	45GA	49XA		
117	CG SUPPLY FD: ALLOTMENT BAL CONTRA	46AW	ALL	ALL	5	ALL			46AW	49AX					
10	REIMBURSEABLE: ALLOT BAL TO NL	46AX	ALL EX 2	ALL EX 9	234578R	ALL	R		46AX	45HX	9	45GX	42AA		
10	REIMBURSEABLE: ALLOT BAL TO NL	46AX	ALL EX 2	9	234578R	NE BLANKS	R		46AX	45HX	9	45GX	42AA		
134	REIMBURSEABLE: ALLOT BAL TO NL	46AX	2	ALL EX 9	2	ALL	R	E	46AX	45HX	9	45GX	42AA		
148	REIMBURSEABLE: ALLOT BAL TO NL	46AX	ALL	ALL	2	LIM POS 1 = 6	D		46AX	45HX	9	45GX	42AA		
178	REIMBURSEABLE: ALLOT BAL TO NL	46AX	4	ALL	2	LIM POS 1 NE 6	D		46AX	45HX	9	45GX	44EX		
179	REIMBURSEABLE: ALLOT BAL TO NL	46AX	4	ALL	2	LIM POS 1 NE 6	D	E	46AX	45HX	9	45GX	49XA		
12&13	DIRECT: ALLOT BAL TO NL	46AX	2	ALL EX 9	2R	ALL	D	E	46AX	45HX	9	45GX	49XA		
12&13	DIRECT: ALLOT BAL TO NL	46AX	2	9	2R	NE BLANKS	D	E	46AX	45HX	9	45GX	49XA		
15	CONTRACT AUTHORITY BALANCE	46AX	ALL EX 1 EX 4	ALL EX9	AC	ALL	D	E	46AX	45HX	9	45GX	49XA		
15	CONTRACT AUTHORITY BALANCE	46AX	ALL EX 1 EX 4	9	AC	NE BLANKS	D	E	46AX	45HX	9	45GX	49XA		
149	CONTRACT AUTHORITY BALANCE	46AX	4, 9	ALL	9AR	ALL	D		46AX	45HX	9	45GX	44EX		
16	CONTRACT AUTHORITY BALANCE	46AX	1	ALL EX A,T,W	A	AFC POS 1 = 8,9	D	E	46AX	45HX	9	45GX	49XA		
17	CONTRACT AUTHORITY BALANCE	46AX	1	ALL EX A,T,W,9	A	AFC POS 1 NE 8,9	D	E	46AX	45HC	9	45GE	49XA	45GA	45HA
2	CONTRACT AUTHORITY ALLOTMENT BAL	46AX	ALL EX 1,2,4	ALL EX9	234578BCDRL	ALL	D		46AX	45HX	9	45GX	44EX		
2	CONTRACT AUTHORITY ALLOTMENT BAL	46AX	ALL EX 1,2,4	9	234578BCDRL	NE BLANKS	D		46AX	45HX	9	45GX	44EX		
3	CONTRACT AUTHORITY ALLOTMENT BAL	46AX	1	ALL	234578BCDRL	AFC POS 1 = 8,9	D		46AX	45HX	9	45GX	44EX		
4	CONTRACT AUTHORITY ALLOTMENT BAL	46AX	1	ALL EX 9	234578BCDRL	AFC POS 1 NE 8,9	D		46AX	45AC	9	45GE	44EX	45GA	45HA
150	ALLOTMENT BALANCE	46AX	4	ALL	9R	ALL	D	E	46AX	45HX	9	45GX	49XA		
189	ALLOTMENT BALANCE	46AX	4	ALL	A	ALL	D	E	46AX	45HX	9	45GX	44EX		
5	ALLOCATION AUTHORITY BALANCE	46AX	ALL EX 4	ALL EX9	9	ALL	D	E	46AX	45HX	9	45GX	45CX		
5	ALLOCATION AUTHORITY BALANCE	46AX	ALL EX 4	9	9	NE BLANKS	D	E	46AX	45HX	9	45GX	45CX		
	OTHER FUNDS AVAILABLE	46BX	ALL	ALL	2345AR9L	ALL	D/R		46BX	45HX	9	45GX	45AX		
	OTHER FUNDS UNAVAILABLE	46CX	ALL	ALL	2345AR9L	ALL	D/R		46CX	45HX	9	45GX	45AX		
190	UDO (CANCELED APPROPS ONLY)	48AX	ALL	ALL	234578ABCDRL	ALL	D/R	E	48AX	45HX	9	45GX	43CA		
151	ACTUAL PYR	48PY	ALL EX 1	ALL	23459ALR	ALL	R/D		48PY	45HX	9	45GX	44EX		
208	ACTUAL PYR	48PY	1	ALL	23459ALR	AFC POS 1 = 8,9	R/D		48PY	45HX	9	45GX	44EX		
209	ACTUAL PYR	48PY	1	ALL	23459ALR	AFC POS 1 NE 8,9	R/D		48PY	45HC	9	45GE	44EX	45GA	45HA
1	EXP APPROP-TRS SF133	49AA	2	ALL EX9	23478	ALL	D		49AA	49AX	9	41EX	45BX		
1	EXP APPROP-TRS SF133	49AA	2	9	23478	NE BLANKS	D		49AA	49AX	9	41EX	45BX		
1	EXP APPROP-TRS SF133	49AA	ALL EX 2	ALL EX9	234578	ALL	D		49AA	49AX	9	41EX	45BX		
1	EXP APPROP-TRS SF133	49AA	ALL EX 2	9	234578	NE BLANKS	D		49AA	49AX	9	41EX	45BX		
6	EXP APPROP-REGULAR	49AX	ALL EX 4	ALL EX9	9	ALL	D		49AX	45HX	9	45GX	45CX		

MECHANIZED REGIONAL CLOSING ENTRIES - BUDGETARY

REF	EXPLANATION	G/L ACCT	AGENCY	RGN CTR	FUND TYPE	LIM/AFC	R07		INITIAL		RGN CTR	NATIONAL CONCUR		STR LINE CONCUR	
							R/F	E/F	FROM	TO		FROM	TO	FROM	TO
6	EXP APPROP-REGULAR	49AX	ALL EX 4	9	9	NE BLANKS	D		49AX	45HX	9	45GX	45CX		
152	EXP APPROP-REGULAR	49AX	4	ALL	9R	ALL	D		49AX	45HX	9	45GX	41PX		
19	EXP APPROP-REGULAR	49AX	1	ALL EX A,T,W	A	AFC POS 1 = 8,9	D		49AX	45HX	9	45GX	41GX		
7	EXP APPROP-REGULAR	49AX	ALL EX 1,2,3,4,6W	ALL EX9	234578BCDRL	ALL	D		49AX	45HX	9	45GX	41EX		
7	EXP APPROP-REGULAR	49AX	ALL EX 1,2,3,4,6W	9	234578BCDRL	NE BLANKS	D		49AX	45HX	9	45GX	41EX		
153	EXP APPROP-REGULAR	49AX	4	ALL	2	LIM POS 1 NE 6	D		49AX	45HX	9	45GX	41EX		
154	EXP APPROP-REGULAR	49AX	ALL	ALL	2	LIM POS 1 = 6	D		49AX	45HX	9	45GX	42AA		
7	EXP APPROP-REGULAR	49AX	2	ALL EX9	23478BCDRL	ALL	D		49AX	45HX	9	45GX	41EX		
7	EXP APPROP-REGULAR	49AX	2	9	23478BCDRL	NE BLANKS	D		49AX	45HX	9	45GX	41EX		
141	EXP APPROP-REGULAR	49AX	2	ALL EX 9	5	ALL			49AX	46AX					
8	EXP APPROP-REGULAR	49AX	1	ALL	234578BCDRL	AFC POS 1 = 8,9	D		49AX	45HX	9	45GX	41EX		
9	EXP APPROP-REGULAR	49AX	1	ALL EX 9	234578BCDRL	AFC POS 1 NE 8,9	D		49AX	45HC	9	45GE	41EX	45GA	45HA
20	EXP APPROP-REGULAR	49AX	1	ALL EX A,T,W	A	AFC POS 1 NE 8,9	D		49AX	45HC	9	45GE	41GX	45GA	45HA
11	EXP APPROP-REGULAR	49AX	ALL EX 2	ALL EX9	234578R	ALL	R		49AX	45HX	9	45GX	42AA		
11	EXP APPROP-REGULAR	49AX	ALL EX 2	9	234578R	NE BLANKS	R		49AX	45HX	9	45GX	42AA		
11	EXP APPROP-REGULAR	49AX	2	ALL EX9	23478R	ALL	R		49AX	45HX	9	45GX	42AA		
210	EXP APPROP-REGULAR	49AX	6	W	2	ALL	D		49AX	45HX	9	45GX	42AA		
11	EXP APPROP-REGULAR	49AX	2	9	23478R	NE BLANKS	R		49AX	45HX	9	45GX	42AA		
155	EXP APPROP-REGULAR	49AX	3	ALL	2	ALL	D		49AX	45HX	9	45GX	41PX		
18	EXP APPROP-REGULAR	49AX	ALL EX 1	ALL EX9	A	ALL	D		49AX	45HX	9	45GX	41HA		
18	EXP APPROP-REGULAR	49AX	ALL EX 1	9	A	NE BLANKS	D		49AX	45HX	9	45GX	41HA		
156	DISBURSEMENTS	49DS	3	ALL	2	ALL	D		49DS	45HX	9	45GX	41PX		
182	ALLOCATION ISSUED	92BG	4	ALL	29AR	ALL			92BG	92BF					
183	ALLOCATION UNASSIGNED/RECEIVED	92BI	4	ALL	29AR	ALL			92BI	92BH					
184	LEVEL 1 PLAN	92BK	4	ALL	29AR	ALL			92BK	92BJ					
185	LEVEL 2 PLAN	92BM	4	ALL	29AR	ALL			92BM	92BL					
186	LEVEL 3 PLAN	92BO	4	ALL	29AR	ALL			92BO	92BN					

MECHANIZED REGIONAL CLOSING ENTRIES - PROPRIETARY

REF	EXPLANATION	G/L ACCT	AGENCY	RGN CTR	FUND TYPE	LIM/AFC	R07		INITIAL		RGN CTR	NATIONAL CONCUR		STR LINE CONCUR	
							R/F	E/F	FROM	TO		FROM	TO	FROM	TO
84	ASSET/INVENTORY CLEARING	15GV	ALL EX 2	EX 9	2345789	ALL			15GV	31AX					
88	ASSET/INVENTORY CLEARING	15GW	ALL	EX 9	O	ALL			15GW	32AX					
191	ASSET/INVENTORY CLEARING	15GX	2	EX 9	2345789	ALL			15GX	31AX					
25	ASSET/INVENTORY CLEARING	15MV	ALL	EX 9	2345789A	ALL			15MV	31AX					
59	ASSET/INVENTORY CLEARING	15MW	ALL	EX 9	2345789AO	ALL			15MW	32AX					
26	ASSET/INVENTORY CLEARING	18JV	ALL EX 3.6W	EX 9	2345789A	ALL			18JV	31AX					
133	OST/WCF: OTH LEDGER - ASSET/INV CLEAR	18JV	6	W	2	ALL			18JV	32AX					
157	ASSET/INVENTORY CLEARING	18JV	3	ALL	2	ALL		D	18JV	32BX					
60	ASSET/INVENTORY CLEARING	18JW	ALL EX 3	EX 9	29AO	ALL			18JW	32AX					
158	ASSET/INVENTORY CLEARING	18JW	3	ALL	2	ALL		D	18JW	32BX					
118	CAP INV - EQUITY - DEPR	32AD	ALL EX 6W	ALL	2	ALL			32AD	32AA					
120	CAP INV-EQUITY-DEPR	32AD	6	W	O	ALL			32AD	32AA					
187	TRANSFERS - IN FROM OTHERS - NO REIMB	32BX	3	ALL	2	ALL		D	32BX	32AA					
188	TRASFERS - OUT TO GOV'T - NO REIMB	32CA	3	ALL	2	ALL		D	32CA	32AA					
131	PROFIT/LOSS	33BX	6	W	2O	ALL			33BX	33AX					
132	PROFIT/LOSS	33CX	6	W	2	ALL			33CX	33DX					
27	FUNDS RET TO GEN FD	36BX	ALL	EX 9	G	ALL			36BX	36AX					
32	REVENUES	51AA	ALL	EX 9	234578	ALL			51AA	33AX					
33	REVENUES	51AB	ALL	EX 9	234578	ALL			51AB	33AX					
92	CG SUPPLY FD: REVENUES	51AF	ALL	ALL	5	ALL			51AF	32AF					
139	CG SUPPLY FD: REVENUES	51AG	2	EX 9	5	ALL			51AG	32AF					
93	CG SUPPLY FD: REVENUES	51AK	ALL	ALL	5	ALL			51AK	32AF					
94	CG SUPPLY FD: REVENUES	51BD	ALL	ALL	5	ALL			51BD	32AF					
95	CG SUPPLY FD: REVENUES	51BW	ALL	ALL	5	ALL			51BW	32AF					
96	CG SUPPLY FD: REVENUES	51CD	ALL	ALL	5	ALL			51CD	31AX					
97	CG SUPPLY FD: REVENUES	51CE	ALL	ALL	5	ALL			51CE	31AX					
98	CG SUPPLY FD: REVENUES	51CF	ALL	ALL	5	ALL			51CF	31AX					
99	CG SUPPLY FD: REVENUES	51CW	ALL	ALL	5	ALL			51CW	32AF					
34	REVENUES	51CX	ALL	EX 9	234578	ALL			51CX	33AX					
35	REVENUES	51CY	ALL	EX 9	234578	ALL			51CY	33AX					
100	CG SUPPLY FD: REVENUES	51WW	ALL	ALL	5	ALL			51WW	32AF					
122	REVENUES	52AA	6	W	2	ALL			52AA	33BX					
160	REVENUES	52AA	3	ALL	2	ALL			52AA	32BX					
28&51	REVENUES	52AA	ALL EX 6W.3	EX 9	234578RA	ALL			52AA	33AX					
162	REVENUES	52AB	3	ALL	2	ALL			52AB	32BX					
29&52	REVENUES	52AB	ALL EX 3	EX 9	234578RA	ALL			52AB	33AX					
30	REVENUES	52BF	ALL	EX 9	2R	ALL			52BF	33AX					
31	REVENUES	52BG	ALL	EX 9	2	ALL			52BG	33AX					
74	REVENUES	52CA	ALL	EX 9	2	ALL			52CA	33AX					
75	REVENUES	52CB	ALL	EX 9	2	ALL			52CB	33AX					
76	REVENUES	52CC	ALL	EX 9	2	ALL			52CC	33AX					
77	REVENUES	52CD	ALL	EX 9	2	ALL			52CD	33AX					
78	REVENUES	53AA	ALL	ALL	RTP	ALL			53AA	33AX					
79	REVENUES	53AC	ALL	ALL	2R	ALL			53AC	33AX					
145	REVENUES	53AD	ALL	ALL	R	ALL			53AD	33AX					
80	REVENUES	53AY	ALL	ALL	R	ALL			53AY	33AX					
53	REVENUES	55AA	ALL	ALL	R	ALL			55AA	33AX					
54	REVENUES	55AB	ALL	ALL	R	ALL			55AB	33AX					
55	REVENUES	55AE	ALL	ALL	R	ALL			55AE	33AX					
56	REVENUES	55AF	ALL	ALL	R2	ALL			55AF	33AX					
38	REVENUES	59AA	ALL	ALL EX 9	2	ALL			59AA	33AX					
81	REVENUES	59AD	ALL	ALL	2	ALL			59AD	33AX					
82	REVENUES	59AG	ALL	ALL	R	ALL			59AG	33AX					
36	OTHER REVENUES: GEN FD RECEIPT	59AX	ALL	ALL EX 9	GR	ALL			59AX	36AX					
107	OTHER REVENUES	59AX	6	S	2	ALL			59AX	31AX					
121	OTHER REVENUE	59AX	6	W	2	ALL			59AX	33BX					
37	OTHER REVENUES: GEN FD RECEIPT	59AY	ALL	ALL EX 9	G	ALL			59AY	36AX					
108	OTHER REVENUES	59AY	6	S	2	ALL			59AY	31AX					

MECHANIZED REGIONAL CLOSING ENTRIES - PROPRIETARY

REF	EXPLANATION	G/L ACCT	AGENCY	RGN CTR	FUND TYPE	LIM/AFC	R07		INITIAL		RGN CTR	NATIONAL CONCUR		STR LINE CONCUR	
							R/F	E/F	FROM	TO		FROM	TO	FROM	TO
129	OTHER REVENUE	59AY	6	W	2	ALL			59AY	33CX					
142	OTHER REVENUES	59AY	ALL EX 6W	ALL	2R	ALL			59AY	33AX					
39	EXPENSES	61AA	ALL EX 6W,3,2	ALL EX 9	2345789ABCDLR	ALL			61AA	31AX					
39	EXPENSES	61AA	2	ALL EX 9	2345789ABCDL	ALL			61AA	31AX					
61	EXPENSES	61AA	ALL EX 6W	ALL EX 9	O	ALL			61AA	33AX					
123	EXPENSES	61AA	6	W	2O	ALL			61AA	33BX					
163	EXPENSES	61AA	3	ALL	2	ALL			61AA	32BX					
	EXPENSES		2	ALL EX 9	R	ALL			61AA	33AX					
130	EXPENSES	61AB	6	W	2	ALL			61AB	33CX					
40	EXPENSES	61AC	ALL EX 6W, 2	ALL EX 9	2345789ABCDLR	ALL			61AC	31AX					
40	EXPENSES	61AC	2	ALL EX 9	2345789ABCDL	ALL			61AC	31AX					
51	EXPENSES	61AC	6	W	2	ALL			61AC	33BX					
	EXPENSES	61AC	2	ALL EX 9	R	ALL			61AC	33AX					
45	EXPENSES	61AD	ALL EX 6W,2	ALL EX 9	2345789ABCDL	ALL			61AD	31AX					
52	EXPENSES	61AD	6	W	2	ALL			61AD	33BX					
119	EXPENSES	61AD	ALL	ALL	G	ALL			61AD	36AX					
	EXPENSES	61AD	2	ALL EX 9	R	ALL			61AD	33AX					
164	EXPENSES	61AG	3	ALL	2	ALL			61AG	32BX					
89	EXPENSES	61AM	ALL EX 6W	ALL	2	ALL			61AM	32AX					
159	EXPENSES	61AM	6	W	2	ALL			61AM	33BX					
69	EXPENSES	61AN	ALL EX 6W	ALL EX 9	O	ALL			61AN	32AX					
124	EXPENSES	61AN	6	W	O	ALL			61AN	33BX					
165	EXPENSES	61AN	D	1	R	ALL			61AN	33AX					
166	EXPENSES	61AO	3	ALL	2	ALL			61AO	32BX					
144	EXPENSES	61AR	EX 2	ALL	2R	ALL			61AR	32AX					
144	EXPENSES	61AR	2	ALL	2	ALL			61AR	32AX					
	EXPENSES	61AR	2	ALL	R	ALL			61AR	33AX					
46	EXPENSES	61BN	ALL	ALL EX 9	234578	ALL			61BN	31AX					
68	EXPENSES	61BN	ALL	ALL EX 9	OR	ALL			61BN	33AX					
42	EXPENSES	61CD	ALL EX 6W,2	ALL EX 9	2345789ABCDLR	ALL			61CD	31AX					
42	EXPENSES	61CD	2	ALL EX 9	2345789ABCDL	ALL			61CD	31AX					
125	EXPENSES	61CD	6	W	2	ALL			61CD	33BX					
	EXPENSES	61CD	6	W	2	ALL			61CD	33BX					
	EXPENSES	61CD	2	ALL EX 9	R	ALL			61CD	33AX					
63	EXPENSES	61CF	ALL EX 6W	ALL EX 9	OA2	ALL			61CF	33AX					
83	EXPENSES	61CF	ALL EX 6W,2	ALL	R	ALL			61CF	31AX					
126	EXPENSES	61CF	6	W	2O	ALL			61CF	33BX					
	EXPENSES	61CF	2	ALL	R	ALL			61CF	33AX					
167	EXPENSES	61DC	3	ALL	2	ALL			61DC	32BX					
168	EXPENSES	61DF	3	ALL	2	ALL			61DF	32BX					
169	EXPENSES	61DL	3	ALL	2	ALL			61DL	32BX					
170	EXPENSES	61IC	3	ALL	2	ALL			61IC	32BX					
171	EXPENSES	61IF	3	ALL	2	ALL			61IF	32BX					
172	EXPENSES	61IL	3	ALL	2	ALL			61IL	32BX					
181	EXPENSES	61SF	3	ALL	2	ALL			61SF	32BX					
173	EXPENSES	61SR	3	ALL	2	ALL			61SR	32BX					
72	EXPENSES	63AA	ALL	ALL	L	ALL			63AA	31AX					
	EXPENSES	63CY	1	ALL	O	ALL			63CY	33AX					
43	EXPENSES	63CY	ALL	ALL EX 9	L	ALL			63CY	31AX					
101	CG SUPPLY FD: EXPENSES	65AF	ALL	ALL	5	ALL			65AF	32AF					
140	CG SUPPLY FD: EXPENSES	65AG	2	ALL EX 9	5	ALL			65AG	32AF					
102	CG SUPPLY FD: EXPENSES	65AK	ALL	ALL	5	ALL			65AK	32AF					
103	CG SUPPLY FD: EXPENSES	65AN	ALL	ALL	5	ALL			65AN	32AF					
112	CG SUPPLY FD: EXPENSES	65AQ	ALL	ALL	5	ALL			65AQ	15BB					
104	CG SUPPLY FD: EXPENSES	65AW	ALL	ALL	5	ALL			65AW	32AF					
113	CG SUPPLY FD: EXPENSES	65BA	ALL	ALL	5	ALL			65BA	15BX					
114	CG SUPPLY FD: EXPENSES	65BB	ALL	ALL	5	ALL			65BB	15BX					
114	CG SUPPLY FD: EXPENSES	65BB	ALL	ALL	5	ALL			65BB	15BX					

MECHANIZED REGIONAL CLOSING ENTRIES - PROPRIETARY

REF	EXPLANATION	G/L ACCT	AGENCY	RGN CTR	FUND TYPE	LIM/AFC	R07		INITIAL		RGN CTR	NATIONAL CONCUR		STR LINE CONCUR	
							R/F	E/F	FROM	TO		FROM	TO	FROM	TO
105	CG SUPPLY FD: EXPENSES	65BW	ALL	ALL	52	ALL			65BW	32AF					
44	EXPENSES	65BX	ALL	ALL EX9	234578R	ALL			65BX	31AX					
62	EXPENSES	65BX	ALL	ALL EX9	O	ALL			65BX	33AX					
106	CG SUPPLY FD: EXPENSES	65CW	ALL	ALL	5	ALL			65CW	32AF					
174	EXPENSES	66AC	3	ALL	2	ALL			66AC	32BX					
175	EXPENSES	66AD	3	ALL	2	ALL			66AD	32BX					
41	EXPENSES	69AB	ALL	ALL EX9	2345789ABCDLR	ALL			69AB	31AX					
64	GAINS ON FIXED ASSETS	71AA	ALL EX 6W	ALL EX9	O	ALL			71AA	33AX					
127	REVENUES - GAINS	71AA	6	W	O	ALL			71AA	33BX					
176	GAINS ON FIXED ASSETS	71AA	3	ALL	2	ALL			71AA	32BX					
66	GAINS ON PHYSICAL INVENTORY	71AB	ALL	ALL EX9	O	ALL			71AB	33AX					
110	OTHER GAINS	71BX	ALL	ALL	O	ALL			71BX	33BX					
65	LOSSES ON FIXED ASSETS	72AA	ALL EX 6W	ALL EX9	O	ALL			72AA	33AX					
128	REVENUES - LOSSES	72AA	6	W	O	ALL			72AA	33BX					
177	LOSSES ON FIXED ASSETS	72AA	3	ALL	2	ALL			72AA	32CA					
67	LOSSES ON PHYSICAL INVENTORY	72AB	ALL	ALL EX9	2O	ALL			72AB	33AX					
73	PRIOR PERIOD ADJUSTMENTS	74AX	ALL	ALL	2345AR	ALL			74AX	31AX					
73	PRIOR PERIOD ADJUSTMENTS	74AX	ALL	ALL EX 9	O	ALL			74AX	33AX					
47	TRANSFER ACCOUNT	81AA	ALL	ALL	2345789ABCDLORT	ALL			81AA	32AX					
49	TRANSFER ACCOUNT	81AA	ALL	ALL EX 9	PN	ALL			81AA	10AX					
143	TRANSFER ACCOUNT	81AA	ALL	ALL	G	ALL			81AA	36AX					
109	CG SUPPLY FD: TRANSFER ACCOUNT	81AX	ALL	ALL	5	ALL			81AX	32AF					
90	TRANSFER ACCOUNT	81NF	ALL	ALL	2	ALL			81NF	32AX					
48	TRANSFER ACCOUNT	82AA	ALL	ALL	2345789ABCDLORT	ALL			82AA	32AX					
50	TRANSFER ACCOUNT	82AA	ALL	ALL EX 9	PN	ALL			82AA	10AX					
111	CG SUPPLY FD: TRANSFER ACCOUNT	82AX	ALL	ALL	5	ALL			82AX	32AF					
91	TRANSFER ACCOUNT	82NF	ALL	ALL	2	ALL			82NF	32AX					
70	DEPOT INV RETURNED	83AA	ALL	ALL EX 9	O	ALL			83AA	32AX					
71	DEPOT INV RETURNS RCVD	83AB	ALL	ALL EX 9	O	ALL			83AB	32AX					
57	REFUND OF MONIES ERRONEOUSLY RCVD	92AC	ALL	ALL EX 9	G	ALL			92AC	92AD					
58	DISCOUNTS CONTRA	92AT	ALL	ALL EX 9	2345789RL	ALL			92AT	92AQ					
146	OPER PLAN - RECEIVED	92BC	ALL	ALL EX 9	2345789ABCDLR	ALL		E	92BC	92BE	9	92BA	92BB		
147	OPER PLAN - UNASSIGNED CONTRA	92BD	ALL	ALL EX 9	2345789ABCDLR	ALL		E	92BD	92BE	9	92BA	92BB		
115	CG SUPPLY FD: DISC EARN RECOV	94AW	ALL	ALL	5	ALL			94AW	94AT					
116	CG SUPPLY FD: DISC EARN RECOV CONTRA	94AX	ALL	ALL	5	ALL			94AX	94AQ					

MECHANIZED NATIONAL AND REGIONAL CLOSING ENTRIES
ACCOUNTING FOR DIRECT LOANS WITHOUT COLLATERAL UNDER THE CREDIT REFORM ACT OF 1990

REF	EXPLANATION	G/L ACCT	AGENCY	RGN CTR	FUND TYPE	LIM/AFC	R07		INITIAL		RGN CTR	NATIONAL CONCUR		STR LINE CONCUR	
							R/F	E/F	FROM	TO		FROM	TO	FROM	TO
	REGIONAL:														
192	UNOB ALLOT-FINANCE	46DL	ALL	ALL	2R	ALL	R/D		46DL	45HX	9	45GX	44DA		
	UNOB ALLOT LOAN ADMIN	46LA	ALL	ALL	2R	ALL	R/D		46LA	45HX	9	45GX	49XA		
193	UNOB ALLOT-LOAN SUBSIDY	46LS	ALL	ALL	2R	ALL	R/D	E	46LS	45HX	9	45GX	49XA		
194	UNOB ALLOT	46TD	ALL	ALL	2R	ALL	R/D		46TD	45HX	9	45GX	44DA		
195	EXPENDED APPROP-DL	49DL	ALL	ALL	2R	ALL	R/D		49DL	45HX	9	45GX	42LS		
	EXPENDED ADMIN	49LA	ALL	ALL	2R	ALL	R/D		49LA	45HX	9	45GX	42LA		
196	EXPND APPROP-SUBSIDY	49LS	ALL	ALL	2R	ALL	R/D		49LS	45HX	9	45GX	42LS		
197	EXPENDED APPROP	49TD	ALL	ALL	2R	ALL	R/D		49TD	45HX	9	45GX	42LS		
198	INT & PEN REV	53BA	ALL	ALL	2R	ALL	R/D		53BA	33AX	9				
199	INT ON FUND BAL	53BB	ALL	ALL	2R	ALL	R/D		53BB	33AX	9				
200	INT REV-SUB RE-EST	53BC	ALL	ALL	2R	ALL	R/D		53BC	33AX	9				
	INT INCOME SUBSIDY	53IS	ALL	ALL	2R	ALL	R/D		53IS	33AX	9				
	OPER EXPENSE ADMIN	61LA	ALL	ALL	2R	ALL	R/D		61LA	57LA	9				
201	PROG EXPENSE-SUBSIDY	61LS	ALL	ALL	2R	ALL	R/D		61LS	57LS	9				
202	INT EXP/BORROW TREASURY	63AB	ALL	ALL	2R	ALL	R/D		63AB	33AX	9				
	NATIONAL:														
	ANTIC BORROWING-TREAS	40DC	ALL	9	2R	ALL	R/D		40DC	40AA					
	ANTIC PAY OF TREAS	40DG	ALL	9	2R	ALL	R/D		40DG	40AA					
	ANTIC COLL PRIN	40FA	ALL	9	2R	ALL	R/D		40FA	40AA					
	ANTIC COLL-INTEREST	40FB	ALL	9	2R	ALL	R/D		40FB	40AA					
	ANTIC COLL-FEDERAL	40GA	ALL	9	2R	ALL	R/D		40GA	40AA					
	ANTIC COLL TREAS INT	40GB	ALL	9	2R	ALL	R/D		40GB	40AA					
	APPROP ADMIN COST	41LA	ALL	9	2R	ALL	R/D		41LA	42LA					
	APPROP-SUBSIDIARY	41LS	ALL	9	2R	ALL	R/D		41LS	42LS					
	REPAY OF TREAS BORROWING	41LX	ALL	9	2R	ALL	R/D		41LX	42LS					
	INDEF BORROWING AUTH	41MT	ALL	9	2R	ALL	R/D		41MT	42LS					
	COLL OF LOAN	42FB	ALL	9	2RL	ALL	R/D		42FB	42LS					
	ACTUAL SUBSIDY	42FS	ALL	9	2R	ALL	R/D		42FS	42LS					
	INT FROM TREASURY	42GS	ALL	9	2R	ALL	R/D		42GS	42LS					
	COLL OF LOAN PRINCIPAL	42LP	ALL	9	2R	ALL	R/D		42LP	42LS					
	COLL OF LOAN INTEREST	42LQ	ALL	9	2R	ALL	R/D		42LQ	42LS					
	AUTH AVAIL FOR APPROP	40AA	ALL	9	2R	ALL	R/D		40AA	44DA					

MECHANIZED NATIONAL CLOSING ENTRIES

REF	EXPLANATION	G/L ACCT	AGENCY	RGN CTR	FUND TYPE	LIM/AFC	R07		INITIAL		RGN CTR	NATIONAL CONCUR		STR LINE CONCUR	
							R/F	E/F	FROM	TO		FROM	TO	FROM	TO
	APPROPS REALIZED	41EX	ALL	9	234578R	ALL	D		41EX	41CA					
	APPROP TRS FR AGY/FD	41RA	ALL	9	2345789	ALL	R/D		41RA	41EX					
	APPROP TRS FR AGY/FD	41RB	ALL	9	234578	ALL	R/D		41RB	41EX					
	NHTSA ADMIN TRS - RWMP	41RC	ALL	9	234578	ALL	R/D		41RC	41EX					
	APPROP TRF FROM AGY-OUT	41UX	ALL	9	2	ALL	R/D		41UX	41EX					
	APPROP TRF FROM AGY-OUT	41UX	ALL	9	A	ALL	R/D		41UX	41HA					
	ESTIMATED REV FR INV	42AB	ALL	9	R	ALL	R/D		42AB	44EX					
	REIMB & OTHER -REV FR INV	42ED	ALL	9	R	ALL	R/D		42ED	41EX					
	RECIS APPROP REALIZE	43DE	ALL	9	235A	ALL	R/D		43DE	41EX					
	RECIS AUTH BRGHT FORWARD	43DF	ALL	9	2A	ALL	R/D		43DF	41EX					
	RECIS OF AUTH OTHER	43DX	ALL	9	23A	ALL	R/D		43DX	41EX					
	SECRETARY'S APPORT FOR ADMIN	44AT	4	9	A	ALL	R/D		44AT	44EX					
	ANTICIPATED PYR	43AX	ALL	9	23459ALR	ALL	R/D		43AX	44EX					
	BUDG RES N/AVAIL-UNC	44AX	ALL	9	234578ALR	ALL	D		44AX	44EX					
	APPROP AVAIL-OMB DEF	44CB	ALL	9	234578ABCDLR	ALL	R/D		44CB	44EX					
	AUTH AVAIL FOR APPORT	44EX	ALL EX 4	9	A	ALL	D	E	44EX	49XA					
	AUTH AVAIL FOR APPORT	44EX	ALL	9	234578BCD	ALL	R/D	E	44EX	49XA					
	AUTH AVAIL FOR APPORT	44EX	ALL	9	234578	ALL	R		44EX	42AA					
	AUTH AVAIL FOR APPORT	44EX	AGY 6 WCF	9	234578	ALL	D		44EX	42AA					
	SECTARY'S APPORT FOR CONSTRUCTION	44SA	ALL	9	A	ALL	D		44SA	44EX					
	AUTH AVAIL FOR APPORT	44EX	ALL	9	2	LIM POS 1=6	D		44EX	42AA					
	APPORT AVAIL-UNCLS-CQ	45AX	ALL	9	234578R	ALL	R		45AX	42AA					
	APPORT AVAIL-UNCLS-CQ	45AX	AGY 6 WCF	9	234578R	ALL	D		45AX	42AA					
	APPORT AVAIL-UNCLS-CQ	45AX	ALL EX WCF	9	234578ABCDLR	ALL	D		45AX	44EX					
	APPORT AVAIL-UNCLS-CQ	45AX	ALL EX 4	9	9	ALL	D	E	45AX	49XA					
	APPORT AVAIL-UNCLS-CQ	45AX	AGY 4	9	9	ALL	D		45AX	44EX					
	EXPIRED AUTH (CANCELED APPROPS)	49XA	ALL	9	234578ABCDLR	ALL	R/D	E	49XA	43CA					
	OE-OPERATING EXPENSE	61AA	ALL	9	234578A	ALL			61AA	31AX					

NOTE: FOR NATIONAL CLOSING ENTRIES FUND TYPE '5' IS APPLICABLE TO ALL AGENCIES EXCEPT COAST GUARD (AGY 2)

SECTION XIV. ACRONYMS

ABBREVIATION	DESCRIPTION
ACF	Allotment Control File
AMIS	Aircraft Management Information System
ARF	Accounts Receivable File
BCF	Batch Control File
CDT	Central Daylight Time
COB	Close of Business
DAFIS	Departmental Accounting & Financial Information System
FAA	Federal Aviation Administration
FAM	Fixed Assets Module
F&E	Facilities and Equipment
FHWA	Federal Highways Administration
F/M	Fedstrip/Milstrip
FRA	Federal Railroad Administration
FTA	Federal Transit Administration
FSF	Fiscal Status File
FSM	Financial Statements Module
FSOP	Financial Status of Programs
FY	Fiscal Year
FYE	Fiscal Yearend
GLF	General Ledger File
IDF	Interface Document File
IOTV	Inter-Office Transfer Voucher
LDR	Labor Distribution Report
MARAD	Maritime Administration
NHTSA	National Highway Traffic Safety Administration
NS	National Stock
OAs	Operating Administrations
ODF	Open Document File
OE	Operating Expense
OST	Office of the Secretary of Transportation
P.L.	Public Law
PYR	Prior Year Recovery
SCRs	System Change Requests
USCG	United States Coast Guard
VEM	Voucher Examination Module
VNTSC	Volpe National Transportation Systems Center
WCF	Working Capital Fund